

**ABSTRACT**

**The present invention, a light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate, and a haze value of the light diffusing sheet is 30% or more, a ratio ( $R_a / S_m$ ) of a center-line average surface roughness ( $R_a$ :  $\mu\text{m}$ ) and an average height-depth spacing ( $S_m$ :  $\mu\text{m}$ ) is 0.005 or less, and the  $R_a$  satisfies a relationship of  $0.1 \leq R_a \leq 0.4$ . The light diffusing sheet enables suppression of glaring of a screen and white blurring, while maintaining antiglare property, having excellent image visibility.**